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No. 342-D] **HYDERABAD, SATURDAY, NOVEMBER 30, 2024.**

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(CT-II)

FURTHER AMENDMENTS ON RATES OF TAXES ON GOODS AND SERVICES.

[G.O.Ms.No.128, Revenue (CT-II), 30th November, 2024.]

No. 02/2024 - State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 1/2017-StateTax (Rate), issued in G.O Ms No.110, Revenue(CT.II) Department, Dt: 29.06.2017, published in Telangana Gazette Part-I, Extraordinary No.191/A, Dt: 30.06.2017, and as amended from time to time, namely:-

AMENDMENTS

In the said notification, -

(A) in Schedule II – 6%,-

(i) after serial number 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)
"121A	4819 10, 4819 20	Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board";

(ii) after serial number 180 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)
"180A.	7310, 7323, 7612, or 7615	Milk cans made of Iron, Steel, or Aluminium";

(iii) after serial number 183 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)
"183A.	7321 or 8516	Solar cookers";

(iv) against serial number 199, in column (3), after the word "brooders", the words and symbol "; parts thereof" shall be inserted;

(B) in Schedule III – 9%,

(i) for serial number 153A and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

(1)	(2)	(3)
"153A.	4819 (except 4819 10, 4819 20)	All Goods (other than Cartons, boxes and cases of, – (a) corrugated paper or paper board; or (b) non-corrugated paper or paper board)";

(ii) against serial number 224, after the word "equipment", the words and symbols "; other than Milk cans made of Iron, or Steel" shall be inserted;

(iii) against serial number 235, in column (3), at the end, for the words, "and wood burning stoves of iron or steel", the words, " ,wood burning stoves of iron or steel, and solar cookers" shall be substituted;

(iv) against serial number 273, after the words "boxes, etc.", the words and symbols "; other than Milk cans made of Aluminium" shall be inserted;

(v) against serial number 275A, after the words "Utensils", the words and symbol "; Milk cans made of Aluminium" shall be inserted;

(vi) against serial number 378A, in column (3), for the words and symbol "domestic purposes;", the words, symbol and brackets "domestic purposes [other than solar cookers];" shall be substituted;

(C) after the Schedule VII, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

"Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (Central Act No.1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression 'pre-packaged and labelled'."

This notification shall be come into force with effect from the 15th day of July, 2024.

No. 03/2024 – State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 2/2017-State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017 and as amended from time to time, namely:-

AMENDMENTS

In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely:-

"Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (Central Act No.1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression 'pre-packaged and labelled'.".

This notification shall be come into force with effect from the 15th day of July, 2024.

No. 04/2024 - State Tax (Rate)

In exercise of the powers conferred by sub-sections (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification No.12/2017- State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt.29.06.2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt.30.06.2017, and as amended from time to time, namely:-

AMENDMENTS

In the said notification, in the Table, thereunder,-

(A) after serial number 9D and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"9E	Chapter 99	Services provided by Ministry of Railways (Indian Railways) to individuals by way of – (a) sale of platform tickets; (b) facility of retiring rooms/waiting rooms; (c) cloak room services; (d) battery operated car services.	Nil	Nil
9F	Chapter 99	Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways).	Nil	Nil
9G	Chapter 99	Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways (Indian Railways) by way of allowing Ministry of Railways (Indian Railways) to use the infrastructure built and owned by them during the concession period against consideration and services of maintenance supplied by Ministry of Railways (Indian Railways) to SPVs in relation to the said infrastructure built and owned by the SPVs during the concession period against consideration.	Nil	Nil";

(B) in serial number 12, -

(i) in column (2), the words and figures "Heading 9963 or" shall be omitted;

(ii) in column (3), the Explanation shall be numbered as Explanation 1 thereof, and after Explanation 1 so re-numbered, the following Explanation shall be inserted, namely: -

Explanation 2.- Nothing contained in this entry shall apply to-
(a) accommodation services for students in student residences;
(b) accommodation services provided by Hostels, Camps, Paying Guest accommodations and the like.";

(C) after serial number 12 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)
"12A	Heading 9963	Supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of ninety days.	Nil	Nil

This notification shall be come into force with effect from 15th day of July, 2024.

S.A.M. RIZVI,
Principal Secretary to Government.

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